



Seventy-fourth session

Agenda item 133

Review of the efficiency of the administrative and financial functioning of the United Nations**Resolution adopted by the General Assembly
on 13 April 2020***[without reference to a Main Committee (A/74/L.53)]***74/271. Progress towards an accountability system in the
United Nations Secretariat***The General Assembly,***I****Progress towards an accountability system in the United Nations Secretariat**

Recalling its resolutions [59/272](#) of 23 December 2004 and [60/254](#) of 8 May 2006, section I of its resolution [60/260](#) of 8 May 2006 and its resolutions [60/283](#) of 7 July 2006, [61/245](#) of 22 December 2006, [63/276](#) of 7 April 2009, [64/259](#) of 29 March 2010, [66/257](#) of 9 April 2012, [67/253](#) of 12 April 2013, [68/264](#) of 9 April 2014, [69/272](#) of 2 April 2015, [70/255](#) of 1 April 2016, [71/283](#) of 6 April 2017, [72/303](#) of 5 July 2018 and [73/289](#) of 15 April 2019,

Reaffirming its commitment to strengthening accountability in the United Nations Secretariat and the accountability of the Secretary-General for the performance of the Secretariat to all Member States,

Emphasizing that accountability is a central pillar of effective and efficient management that requires attention and strong commitment at all levels of the Secretariat, especially at the highest level,

Recognizing and reaffirming the important role of the oversight bodies in the development of an accountability system that is relevant to the United Nations,

Having considered the ninth progress report of the Secretary-General on accountability: strengthening accountability in the United Nations Secretariat¹ and

¹ [A/74/658](#).



the related report of the Advisory Committee on Administrative and Budgetary Questions,²

1. *Takes note* of the ninth progress report of the Secretary-General on accountability: strengthening accountability in the United Nations Secretariat;¹

2. *Endorses* the conclusions and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;²

3. *Welcomes* the efforts of the Secretary-General towards a strong culture of accountability throughout the Secretariat, acknowledges that a culture of accountability stems from the leadership of an organization, and stresses that an effective accountability system is central to the successful management of the Organization;

4. *Underscores* that senior management bears special responsibility for setting the tone and standards for a strong culture of responsibility, accountability and personal integrity in the Secretariat, with an impact on mandate implementation and on the reputation of the Organization;

5. *Stresses* the indispensable roles of external and internal oversight mechanisms, carried out through regular audit reviews and the issuance of pertinent recommendations, and that the full and timely implementation of the recommendations of oversight bodies, which are aimed at strengthening the performance of managers in monitoring the activities for which they are held accountable, is an essential part of any effective system of accountability;

6. *Notes with appreciation* the operationalization of the Business Transformation and Accountability Division and its important role within the accountability system, including the role it plays in the implementation of the new delegation of authority framework and in providing management functions related to accountability, including results-based management and enterprise risk management, and requests the Secretary-General to continue to include in his next progress report information on how the Division has provided support to the Secretariat, including programme managers, in the monitoring, assessment and reporting of programme performance;

7. *Stresses* the continued need for a well-functioning system of delegation of authority through well-defined roles and responsibilities of individuals at all levels to whom authority is delegated, systemic reporting mechanisms on the monitoring and exercise of delegated authority, risk mitigation and safeguard measures, and actions to be taken in cases of mismanagement or abuse of authority;

8. *Recognizes* the progress made in implementing the system of delegation of authority, stresses that strengthened accountability is central to successful delegation of authority, and requests the Secretary-General to continue to provide to the General Assembly, in his next progress report, information on the implementation of the system-wide delegation of authority and on how it is supporting accountability;

9. *Recalls* paragraphs 8 and 9 of the report of the Advisory Committee, and requests the Secretary-General to continue to enhance the accountability framework under the new delegation of authority, including by defining additional key performance indicators to comprehensively and accurately monitor the exercise of delegated authorities and compliance with the respective regulations and rules, and to report thereon in his tenth progress report;

² A/74/741.

10. *Stresses*, as one of the essential components of accountability, the importance of compliance with the Charter of the United Nations, its resolutions and the regulations and rules;

11. *Encourages* the Secretary-General to further increase the use of data to inform decision-making and improve organizational performance, and to report on the impact of the effective use of data on shifting the Organization to a culture of results in his next progress report;

12. *Recognizes* the importance of results-based management and performance reporting, and requests the Secretary-General to continue his efforts aimed at strengthening the implementation of results-based management, programme monitoring and reporting, and at shifting towards a culture of results in the Secretariat;

13. *Stresses* the importance of effective performance management in mandate delivery, and requests the Secretary-General to continue to develop a coherent evaluation framework for managers, including clear indicators of achievement and instruments to identify underperformance, and to report on the progress made in the context of his next progress report;

14. *Welcomes* the continued strengthening of senior managers' compacts by including new commitments such as fraud prevention and the effective operation of the system of delegation of authority, notes the reactivation of the Management Performance Board, and requests the Secretary-General to continue his efforts to ensure the effectiveness of those compacts as instruments of accountability;

15. *Requests* the Secretary-General to provide in his next progress report an analysis of compliance with the management objectives and performance measures of senior managers' compacts, in particular with targets stipulated in the compacts, and to ensure that appropriate measures are taken in cases of non-compliance;

16. *Reiterates* that the timely submission of documents is an important aspect of the accountability of the Secretariat to Member States, notes the need for the ongoing efforts to address the underlying challenges related to documentation, and in this regard requests the Secretary-General to ensure the continued inclusion in the senior managers' compacts of a related managerial indicator, and to provide information in his next progress report on how this indicator is used to improve senior managers' accountability and the timely submission of documents;

17. *Requests* the Secretary-General, as a matter of priority, to ensure that staff performance is made an explicit criterion for career progression in the Organization;

18. *Emphasizes* the importance of the internal control framework in the accountability system, and requests the Secretary-General to continue to strengthen internal controls in programme planning, the programme aspects of the budget, the monitoring of implementation and the methods of evaluation and to report on the measures taken in that regard in the context of his tenth progress report;

19. *Recognizes* the efforts towards the creation of guidelines for donor and implementing partner agreements, and requests the Secretary-General to continue to ensure that those guidelines include standard template agreements with implementing partners that contain an anti-corruption and anti-fraud clause;

20. *Notes with appreciation* the progress made on conduct and disciplinary issues, including the revision of the policy addressing discrimination, harassment, including sexual harassment, and abuse of authority,³ and requests the Secretary-General to continue to undertake a cultural change in order to ensure a workplace

³ ST/SGB/2019/8.

where discrimination, harassment, including sexual harassment, and abuse of authority are not tolerated, perpetrators are held accountable and staff feel safe to report misconduct;

21. *Recalls* paragraph 16 of its resolution [72/303](#), and requests the Secretary-General to continue to take concrete measures to enhance in-house capacity for evaluation and self-evaluation, including through the Evaluation Section in the Business Transformation and Accountability Division;

22. *Notes with appreciation* the measures taken by the Secretary-General to ensure appropriate ethical standards and integrity in the Organization, and requests him to make efforts aimed at improving the culture of accountability in the Secretariat, including by continuing to encourage, inter alia, a conducive environment for the reporting of fraud and misconduct, and to continue to take appropriate and effective measures for the protection of whistle-blowers and the prevention of retaliation;

23. *Recalls* paragraphs 10 to 12 of its resolution [73/268](#) A of 22 December 2018, and reiterates its request to the Secretary-General to ensure full implementation of the recommendations of the Board of Auditors;

24. *Also recalls* paragraph 37 of the report of the Advisory Committee, and requests the Secretary-General to continue to provide in his next progress report details on the lessons learned and data analysis as a result of the regular reviews of reports of oversight bodies, and on the latest implementation status of the recommendations contained therein;

25. *Requests* the Secretary-General to submit a report on progress made in the implementation of the accountability system of the Secretariat, including on the system of delegation of authority, for its consideration at the first part of its resumed seventy-fifth session;

II

Report of the Joint Inspection Unit on the review of audit and oversight committees in the United Nations system

Having considered the note by the Secretary-General drawing attention to the report of the Joint Inspection Unit⁴ as well as the comments of the Secretary-General and of the United Nations System Chief Executives Board for Coordination thereon,⁵

1. *Notes with appreciation* the review of audit and oversight committees in the United Nations system conducted by the Joint Inspection Unit;

2. *Requests* the Secretary-General to take action on the relevant recommendations, as appropriate, and to provide an update thereon to the General Assembly.

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⁴ [A/74/670](#).

⁵ [A/74/670/Add.1](#).